

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF Clarinda, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16207300300000</div> <div>City of Clarinda</div> <div>200 South 15th Street</div> <div>Clarinda, IA 51632</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,042,508		2,042,508	2,036,728
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,042,508		2,042,508	2,036,728
Delinquent property taxes		0		0	
TIF revenues		66,906		66,906	66,847
Other city taxes		562,874	0	562,874	527,313
Licenses and permits		14,802	0	14,802	10,000
Use of money and property		85,045	913	85,958	5,700
Intergovernmental		925,078	0	925,078	775,004
Charges for fees and service		334,124	32,481,670	32,815,794	42,818,520
Special assessments		649	0	649	
Miscellaneous		27,417	0	27,417	35,500
Other financing sources		678,082	145,080	823,162	1,557,862
Total revenues and other sources		4,737,485	32,627,663	37,365,148	47,833,474
Expenditures and Other Financing Uses					
Public safety		1,064,336	0	1,064,336	1,171,837
Public works		940,472	0	940,472	984,478
Health and social services		1,500	0	1,500	21,500
Culture and recreation		935,684	0	935,684	984,291
Community and economic development		99,781	0	99,781	180,000
General government		328,951	0	328,951	397,851
Debt service		581,306	0	581,306	585,627
Capital projects		1,162,084	0	1,162,084	1,200,000
Total governmental activities expenditures		5,114,114	0	5,114,114	5,525,584
Business type activities		0	33,011,952	33,011,952	42,209,116
Total ALL expenditures		5,114,114	33,011,952	38,126,066	47,734,700
Other financing uses, including transfers out		678,082	145,080	823,162	557,862
Total ALL expenditures/And other financing uses		5,792,196	33,157,032	38,949,228	48,292,562
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,054,711	-529,369	-1,584,080	-459,088
Beginning fund balance July 1, 2015		2,792,477	5,356,127	8,148,604	7,275,211
Ending fund balance June 30, 2016		1,737,766	4,826,758	6,564,524	6,816,123
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 2,910,000	Other long-term debt		\$ 0
Revenue debt		\$ 3,723,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 9,369,454
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-3-2016	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Gary McClarnon		→	712	542-2136	208
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/9/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF Clarinda						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,164,959	558,016		319,533			2,042,508			2,042,508	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,164,959	558,016		319,533	0		2,042,508		T01	2,042,508	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,164,959	558,016		319,533	0	0	2,042,508			2,042,508	6
7	TIF revenues			66,906				66,906		T01	66,906	7
	Other city taxes											
8	Utility tax replacement excise taxes	30,226	14,517		8,170			52,913		T15	52,913	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	54,750						54,750		T19	54,750	13
14	Other local option taxes		455,211					455,211		T09	455,211	14
15	TOTAL OTHER CITY TAXES	84,976	469,728	0	8,170	0	0	562,874	0		562,874	15
16	Section B - LICENSES AND PERMITS	14,802						14,802		T29	14,802	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,584	797					7,381	913	U20	8,294	18
19	Rents and royalties	13,982						13,982		U40	13,982	19
20	Other miscellaneous use of money and property							0		U20	0	20
21	Airport Rental Revenue	63,682						63,682			63,682	21
22	TOTAL USE OF MONEY AND PROPERTY	84,248	797	0	0	0	0	85,045	913		85,958	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	774						774		B89	774	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	774	0	0	0	0	0	774	0		774	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Clarinda		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		688,584					688,584		C46	688,584	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,460						4,460		C89	4,460	49
50	Iowa Department of Transportation	8,512				64,492		73,004		C89	73,004	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	51,322	24,649		13,872			89,843		C89	89,843	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	64,294	713,233	0	13,872	64,492	0	855,891	0		855,891	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	11,000						11,000		D89	11,000	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	20,050						20,050		D89	20,050	66
67	Local grants	10,699				26,664		37,363		D89	37,363	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	41,749	0	0	0	26,664	0	68,413	0		68,413	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	106,817	713,233	0	13,872	91,156	0	925,078	0		925,078	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,237,300	A91	1,237,300	73
74	Sewer							0	758,192	A8Ø	758,192	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0	30,333,141	A36	30,333,141	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Clarinda						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	61,974	A80	61,974	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	6,401						6,401		A89	6,401	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	2,801						2,801		A44	2,801	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	17,500						17,500		A03	17,500	98				
99	Library charges	3,235						3,235		A89	3,235	99				
100	Park, recreation, and cultural charges	289,303						289,303		A61	289,303	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0	24,327		24,327	102				
103	Sales Tax	14,884						14,884	66,736		81,620	103				
104	TOTAL CHARGES FOR SERVICE	334,124	0	0	0	0	0	334,124	32,481,670		32,815,794	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	649						649		U01	649	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	10,619				3,401		14,020		U99	14,020	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	300						300		U11	300	110				
111	Fines	3,705						3,705		U30	3,705	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Cemetery Lot Sales	7,500						7,500			7,500	114				
115	Refunds/Reimbursements	1,885						1,885			1,885	115				
116	Misc. Revenues	7						7			7	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	24,016	0	0	0	3,401	0	27,417	0		27,417	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Clarinda						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,814,591	1,741,774	66,906	341,575	94,557	0	4,059,403	32,482,583		36,541,986	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	337,053			144,982	94,113	2,520	578,668	145,080		723,748	127				
128	Internal TIF loans and transfers in				99,414			99,414			99,414	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	337,053	0	0	244,396	94,113	2,520	678,082	145,080		823,162	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,151,644	1,741,774	66,906	585,971	188,670	2,520	4,737,485	32,627,663		37,365,148	132				
133												133				
134	Beginning fund balance July 1, 2015	454,262	747,975	41,940	-2,640	1,390,274	160,666	2,792,477	5,356,127		8,148,604	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,605,906	2,489,749	108,846	583,331	1,578,944	163,186	7,529,962	37,983,790		45,513,752	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF Clarinda						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	517,576	220,616					738,192		E62	738,192	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation	138,138	31,652					169,790		E04	169,790	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,041						1,041		E89	1,041	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	114,527	28,570					143,097		E24	143,097	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	12,216						12,216		E32	12,216	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	783,498	280,838		0	0	0	1,064,336			1,064,336	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Clarinda							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.					
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)						
41	Section B — PUBLIC WORKS											41					
42	Roads, bridges, sidewalks — Current operation		495,737					495,737		E44	495,737	42					
43	Purchase of land and equipment		235,432					235,432		G44	235,432	43					
44	Construction		107,149					107,149		F44	107,149	44					
45	Parking meter and off-street — Current operation							0		E60	0	45					
46	Purchase of land and equipment							0		G60	0	46					
47	Construction							0		F60	0	47					
48	Street lighting — Current operation		66,652					66,652		E44	66,652	48					
49	Traffic control safety — Current operation		7,012					7,012		E44	7,012	49					
50	Purchase of land and equipment							0		G44	0	50					
51	Construction							0		F44	0	51					
52	Snow removal — Current operation		13,446					13,446		E44	13,446	52					
53	Purchase of land and equipment							0		G44	0	53					
54	Highway engineering — Current operation							0		E44	0	54					
55	Purchase of land and equipment							0		G44	0	55					
56	Construction							0		F44	0	56					
57	Street cleaning — Current operation							0		E81	0	57					
58	Purchase of land and equipment							0		G81	0	58					
59	Airport (if not an enterprise) — Current operation	15,044						15,044		E01	15,044	59					
60	Purchase of land and equipment							0		G01	0	60					
61	Construction							0		F01	0	61					
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62					
63	Purchase of land and equipment							0		G81	0	63					
64	Construction							0		F81	0	64					
65	Other public works — Current operation							0		E89	0	65					
66	Purchase of land and equipment							0		G89	0	66					
67	Construction							0		F89	0	67					
68								0			0	68					
69								0			0	69					
70								0			0	70					
71								0			0	71					
72								0			0	72					
73								0			0	73					
74								0			0	74					
75								0			0	75					
76								0			0	76					
77								0			0	77					
78								0			0	78					
79								0			0	79					
80	TOTAL PUBLIC WORKS	15,044	925,428		0	0	0	940,472			940,472	80					

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF Clarinda						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,500						1,500		E79	1,500	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,500	0		0	0	0	1,500			1,500	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF Clarinda						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	248,286	63,101					311,387		E52	311,387	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	38,732	1,035					39,767		E61	39,767	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	487,024	71,142					558,166		E61	558,166	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	24,562						24,562		E03	24,562	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	1,802						1,802		E61	1,802	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	800,406	135,278		0	0	0	935,684			935,684	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	34,274						34,274		E89	34,274	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	56,075						56,075		E89	56,075	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			9,432				9,432		E89	9,432	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	90,349	0	9,432	0	0	0	99,781			99,781	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,088	787					11,875		E29	11,875	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	18,812	1,281					20,093		E23	20,093	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,955						2,955		E89	2,955	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	22,743						22,743		E25	22,743	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	82,002						82,002		E31	82,002	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	189,283						189,283		E89	189,283	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	326,883	2,068	0	0	0	0	328,951			328,951	176
177	Section G — DEBT SERVICE				581,306			581,306			581,306	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	581,306	0	0	581,306			581,306	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Overlay Project					958,090		958,090			958,090	184
185	Glenn Miller Drive Project & Downtown Façade Project					172,221		172,221			172,221	185
186	Other Capital Projects					31,773		31,773			31,773	186
187	Subtotal Regular Capital Projects	0	0			0	0	1,162,084			1,162,084	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,162,084	0	1,162,084			1,162,084	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,017,680	1,343,612	9,432	581,306	1,162,084	0	5,114,114			5,114,114	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Clarinda		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								779,406	E91	779,406	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								600,651	E80	600,651	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								30,785,398	E36	30,785,398	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								34,398	E80	34,398	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								33,004	E89	33,004	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								416,892		416,892	242
243	Enterprise Capital Projects								362,203		362,203	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								33,011,952		33,011,952	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,017,680	1,343,612	9,432	581,306	1,162,084	0	5,114,114	33,011,952		38,126,066	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	5,590	488,795			84,283		578,668	145,080	NE	723,748	255
256	Internal TIF loans/repayments and transfers out			99,414				99,414			99,414	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	5,590	488,795	99,414	0	84,283	0	678,082	145,080		823,162	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,023,270	1,832,407	108,846	581,306	1,246,367	0	5,792,196	33,157,032		38,949,228	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						163,186	163,186			163,186	263
264	Restricted		657,342		2,025			659,367			659,367	264
265	Committed					332,577		332,577			332,577	265
266	Assigned							0			0	266
267	Unassigned	582,636						582,636			582,636	267
268	Total Governmental	582,636	657,342	0	2,025	332,577	163,186	1,737,766			1,737,766	268
269	Proprietary								4,826,758		4,826,758	269
270	Total ending fund balance June 30, 2016	582,636	657,342	0	2,025	332,577	163,186	1,737,766	4,826,758		6,564,524	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,605,906	2,489,749	108,846	583,331	1,578,944	163,186	7,529,962	37,983,790		45,513,752	271
272												272

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF Clarinda	
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
	Purpose	Amount paid to other local governments	Purpose	Amount paid to State
	Correction.....	M05 \$	Highways.....	L44 \$
	Health.....	M32	All other.....	L89 \$
	Highways.....	M44		
	Transit subsidies.....	M94		
	Libraries.....	M52		
	Police protection.....	M62		
	Sewerage.....	M80		
Sanitation.....	M81			
All other.....	M89 \$			

Part IV	SALARIES AND WAGES	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.	
		Amount - Omit cents	
Total salaries and wages paid.....		Z00 \$	1,374,883

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt								
Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,034,000	29U \$	39U \$ 311,000	49U \$	49U \$	49U \$ 3,723,000	49U \$	191 \$ 95,808
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify 2009 Corp Purp 2011	19U 635,000	29U	39U 120,000	49U 515,000	49U	49U	49U	189 11,876
10. Refunding	19U 1,090,000	29U	39U 175,000	49U 915,000	49U	49U	49U	189 12,605
11. 2011B Corp Purpose	19U 685,000	29U	39U 110,000	49U 575,000	49U	49U	49U	189 6,778
12. 2015 Corp Purpose	19U 995,000	29U	39U 90,000	49U 905,000	49U	49U	49U	189 9,206
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	7,439,000	0	806,000	2,910,000	0	3,723,000	0	136,273
B. Short-term debt								
Outstanding as of JULY 1, 2015				61V \$	0			
				64V \$	0			
Outstanding as of JUNE 30, 2016				0				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents				
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$	187,389,079	x .05 = \$	9,369,454	
Actual valuation -- January 1, 2014								
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016								
Type of asset	Amount - Omit cents							
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61			
	\$	2,025	\$	449,420	0	6,113,079	6,564,524	
	REMARKS						V98	